



PAPERWORK REDUCTION NOTICE. Forms 160 and 165 are issued under P.A. 167 of 1933, 94 of 1937 and 281 of 1967, all as amended. Filing is mandatory. Form 161 issued under P.A. 167 of 1933 and 94 of 1937, both as amended. Filing is voluntary. See penalty and interest provisions.

Sales Tax, Use Tax, Income Tax Withholding and Single Business Tax Estimates Forms and Instructions

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Filing Requirements for Taxpayers

You are required to file, even if no tax is due.

Filing Frequency (as determined by the Department of Treasury)	Due Date	Combined Return	Discount Voucher (Optional)	<u>EFT</u> * ACH Debit or Credit	Annual Returns
Annual Filer Only (1 Return) <i>Total tax liability of less than \$750 for a calendar year (January – December).</i>	February 28 (after tax year end)				✓
Quarterly Filer (4 Returns) <i>Total tax liability of \$750 - \$3,600 for a calendar year (January – December).</i>	20th of the month following quarter's end	✓	✓		✓
Monthly Filer (12 Returns) <i>Total tax liability greater than \$3,600 for a calendar year (January – December).</i>	20th of the following month	✓	✓		✓
Electronic Funds Transfer (EFT) <i>Available to all taxpayers - transmissions are required on a monthly basis.</i>	20th of the following month			✓	✓
Accelerated Sales and Use Tax Electronic Funds Transfer (EFT) <i>Required for Sales or Use Tax liability of at least \$720,000 for the preceding calendar year.</i>	Transmissions each month: <ul style="list-style-type: none"> 1st payment 20th of the month 2nd payment last day of the month 3rd payment 20th of the subsequent month 			✓	✓
Accelerated Withholding Tax Electronic Funds Transfer (EFT) <i>Required for Withholding Tax liability that averages \$40,000 or more each month.</i>	Paid according to federal schedule			✓	✓
Accelerated Withholding Tax Electronic Funds Transfer (EFT) <i>Elect to pay Sales and Use Tax via check and return.</i>	Paid according to federal schedule	✓		✓	✓

* EFT = Electronic Funds Transfer

Important Due Dates

Discount Voucher 12th
Monthly/Quarterly Return 20th
Annual Return Feb. 28
W-2s Feb. 28

Unclaimed Property Reporting for Businesses

Michigan's Uniform Unclaimed Property Act requires holders of unclaimed property to report and remit property belonging to owners who cannot be located or for whom there is no known address. Every business that has uncashed checks (payroll, vendor, dividends, etc.) must file a report and turn the funds over to the Michigan Department of Treasury, Unclaimed Property Division. Unclaimed property could also include cash, deposits, interest, stocks* or contents from safe deposit boxes.

Section 31 (2) of the Uniform Unclaimed Property Act gives the State Treasurer the authority to conduct unclaimed property examinations. A business may avoid audit, penalty and interest by filing past due reports by January 1, 2005.

WHO MUST REPORT. Every individual, partnership or corporation who has unclaimed property belonging to someone whose last known address is in Michigan must report. If the owner's last known address is in another state or country and the holder does not report under the provisions of that state or country, then report those interests to Michigan.

DORMANCY PERIODS. Generally, property in your custody that belongs to someone else and has gone unclaimed for five years must be reported. However, dormancy periods will vary based on the type of property. Visit Treasury's Web site at www.michigan.gov/treasury for more detailed information about dormancy periods.

*A 2004 law change reduced the dormancy period for reporting stock and dividends from seven to **three** years.

REPORTING DUE DATE. Holder reports are due by November 1 each year and must contain all items considered unclaimed as of June 30. Enclose payment with the report to cover the amount reported. If you have unclaimed property and fail to pay or deliver it timely to the State of Michigan, you may be liable for interest at the current monthly rate of 1 percentage point above the adjusted prime rate on the value of the property. Civil penalties may also apply for not filing.

CLAIMING FUNDS. To check if funds are being held for you, your family, or your business entity, visit Treasury's Web site at www.michigan.gov/treasury.

FOR MORE INFORMATION. Visit our Web site or write to Unclaimed Property Division, Michigan Department of Treasury, P.O. Box 30756, Lansing, MI 48909, or call 517-636-5320.

Sales, Use and Withholding Tax General Information

Visit Treasury's Web site at

www.michigan.gov/treasury

or call 517-636-4730 for . . .

- Technical questions (taxability of items, law changes, etc.)
- Specific account questions (credits, assessments, penalty waivers, etc.)
- Existing EFT account questions.

Listen to all options on the automated phone system before making a selection. Persons who are deaf, hard of hearing or have a speech impairment may call 517-636-4999 (TTY only).

Write to Treasury

Send correspondence to:

Customer Contact Division
Michigan Department of Treasury
Lansing, Michigan 48922

Write your account number on all checks and correspondence. Returns should be sent to the address on the return.

What's New

Annual Filers Get New Look. If you are an annual filer and submit a new request after January 1, you will receive a single document containing your personalized label for

the *Annual Return* (Form 165), a *Notice of Change or Discontinuance* (Form 163) and, where applicable, a *Sales Tax License* (Form 164). The document will be enclosed in an envelope and attached to the instruction book in place of the coupon book.

Business Self Service. You may now check your Sales, Use and Withholding Tax transactions on our Web site. You may also ask questions about your account. Visit the Treasury Web site, click on the business self service button, and follow the instructions.

Streamlined Sales and Use Tax. Streamlined Sales and Use Tax legislation resulted in changes regarding collection and filing of sales and use tax. Each change is addressed separately in these instructions. For additional information, visit Treasury's Web site.

- **Change in Due Date.** The due date for sales, use and withholding tax monthly and quarterly returns is now the 20th of the month following the tax period.

The early payment discount is now allowed on payments made by the 12th of the month. The discount for timely payment is allowed on payments made by the 20th of the month.

The due date for accelerated sales and use taxpayers is changed also. The due date for the first 50% payment has changed from the 15th to the 20th of the current month. The second 50% payment remains due on the last day of the month. The reconciliation payment is due on the 20th of the following month.

The due date for accelerated withholding tax filers did not change.

- **Exemptions.** Definitions have changed regarding drugs, medical equipment, food, and prepared food.
- **Exemption Claims.** The seller is required to obtain sufficient information to support an exemption. This information may be obtained on a *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) which can be found on page 37 of this book. The form may be reproduced as necessary and is also available on the Treasury Web site. Alternatively, a seller may obtain and retain the same information contained on the form in another format. A seller is required to collect sales or use tax when the purchaser fails to provide the necessary information to support the exemption claimed. A signature is not required unless the information is collected using a paper format.
- **Bad Debts.** The time for claiming the bad debt deduction has been modified and bad debt reacquired after being sold to a third party may now be deducted when written off.
- **Direct Mail and Electronically Delivered Software.** The use tax obligation shifts to certain business purchasers of direct mail and electronically delivered software when the seller is provided with a proper exemption claim.
- **Gifts.** Gifts are now taxable in the state to which they are sent by the seller.
- **Collection Schedule.** Through December 31, 2005, a retailer may use the collection schedule listed on the back cover of this book or the formula listed below. However, effective January 1, 2006, a retailer **must** use the formula when calculating the amount of sales tax to collect.

To determine the tax, retailers must compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than four, or down to a whole cent when the third decimal point is four or less.

Important News

Annual Return Label. To ensure proper credit to your account, remove the personalized address label you have been sent and place it on your annual return. Annual

returns that are not properly identified cannot be processed.

Accelerated Tax Payments. Taxpayers who pay more than \$480,000 in **withholding** tax each year are required to pay according to their federal schedule and must pay withholding taxes by Electronic Funds Transfer (EFT). You are encouraged to file **all** your taxes by EFT as this will eliminate the need to file monthly paper returns.

Filers who pay more than \$720,000 in **sales or use tax** each year must pay their sales **and** use taxes more frequently. Payments must be made by EFT. If this applies to you and you have not been contacted by Treasury, or you would like more information about accelerated payments, see *Questions and Answers About Paying Your Sales and Use Tax on an Accelerated Basis* (Form 2316) on the Treasury Web site.

If you pay your **sales tax** on an **accelerated basis**, you are required to make your electronic transmissions as follows:

1. The first transmission of 50% of your current month tax liability is due on or before the 20th day of the current month.
2. A second transmission of 50% of your current month tax liability is due on or before the last day of the current month.
3. A reconciliation (third) payment is due on the 20th day of the subsequent month.

There is no maximum dollar amount of discount per month. The minimum discount is \$6. For accelerated filers the discount is limited to 1/2 of 1% (.005) on 2/3 (.6667) of the sales and/or use tax collected at the 6% tax rate.

Filers Who Pay Once a Year. Filers with no deductions should use the simplified instructions on page 14.

Address or Business Changes. To make address or business changes, use the *Notice of Change or Discontinuance* (Form 163) you have been sent. **Do not** write the information on the return.

Pre-Identified Returns and Vouchers. The *Combined Return* (Form 160) and *Discount Voucher* (Form 161) coupons contain specific information about your account that is processed by electronically scanning the document. **Do not change, copy or use forms from another business.** If you lose your booklet of return and/or voucher coupons, contact Treasury to have a new one mailed to you.

Filing by EFT. Using EFT to submit your sales, use and withholding tax payments eliminates the requirement to file monthly or quarterly paper returns, with the exception of the *Annual Return* (Form 165). An EFT application (Form 2248 or 2328) must be completed and signed by an officer giving his/her title and returned to Treasury. To find out more about the EFT process, visit the following Treasury Web site:

www.michigan.gov/biztaxpayments.

General Information About Sales Tax, Use Tax and Income Tax Withholding

Registering and Filing Returns

Businesses that make retail sales or hire employees must file periodic returns to pay the sales (or use) and the withholding taxes due. Treasury sets a monthly, quarterly or annual filing frequency depending on how much you owe. If you receive a coupon book, it will have the correct number of forms you need.

Your filing frequency may change over time. When it does, Treasury will notify you and send you the necessary forms. If you file only once annually and your accumulated sales, use and withholding taxes become \$750 or more, you must notify Treasury immediately. We will change your filing status and provide you with the appropriate tax returns.

Sales Tax

You must register to pay sales tax if you make retail sales of goods in Michigan such as food, shoes, toys, clothes or appliances, **even if the items you sell are not taxable.**

Qualified nonprofit organizations. If your gross sales are less than \$5,000, you do not need to collect or pay sales tax. But any tax you do collect must be paid to Treasury regardless of the amount of gross sales. For example, if you expect your gross sales to be \$6,500 and collect sales tax, but later find your gross sales were only \$4,000 you must pay the sales tax collected to Treasury. See the worksheet instructions for line 5i on page 8. You must register even if the items you sell are not taxable. For more information, see page 39 to request *Revenue Administrative Bulletin 1995-3* or contact the Customer Contact Division, Technical Issues Unit, at 517-636-4730. Revenue Administrative Bulletins can also be found on the Treasury Web site at: **www.michigan.gov/treasury**

Use Tax on Sales and Rentals

You must register and pay use tax if you:

- Are doing business in Michigan but do not have a retail location in Michigan;
- Voluntarily collect use tax for your customers;
- Sell telephone, telegraph and other leased wire communications services;
- Rent hotel and motel rooms or other accommodations; or
- Lease tangible personal property to Michigan customers from a Michigan or an out-of-state location.

Use Tax on Purchases

Almost every business has a use tax liability. You must pay use tax on your purchases if you:

- Buy goods from out-of-state, unlicensed vendors,

unless a valid exemption can be claimed.

- Buy inventory for resale on which no tax is due, then remove items from that inventory for personal or business use.
- Use the items you buy for resale to make gifts for friends and family or for other personal uses.

Income Tax Withholding

You must register and pay income tax withholding if you:

- Pay wages to an employee; or
- Withhold income tax amounts from other kinds of payments (e.g., lottery winnings, insurance payments, retirement income, etc.).

For complete withholding information, see the *Michigan Income Tax Withholding Guide* (Form 446).

If you are self-employed, you must report and pay income tax quarterly using *Michigan Estimated Individual Income Tax Voucher* (MI-1040ES). This applies only if you expect your annual tax due to be more than \$500. If not, you may pay your income tax on the *Michigan Individual Income Tax Return* (MI-1040).

What Form to File and When to File It

With this booklet you received the following forms personalized with your business name and account number: a discount voucher (for sales and use tax filers only), a monthly (or quarterly) return, an annual return and a notice of change in your business status. Some of these forms may not apply to you. Below is a description of each form and its purpose.

Combined Return for Michigan Taxes (Form 160).

Monthly and quarterly filers who choose to file on paper use this form. Annual filers and EFT filers do not use this return. You are required to file even if no tax is due. Send a zero EFT transmission or indicate zero tax due on your return.

The return and payment are due on or before the 20th of the month following the tax period (month or quarter). If the 20th falls on a holiday or weekend, the due date is the first business day following the weekend or holiday.

When you file the paper return, you need to complete only one form and **write a single check** for the total sales, use, withholding and single business taxes due.

Annual Return for Sales, Use and Withholding Taxes (Form 165).

All sales tax, use tax and income tax withholding filers **must** file this return each year, even if no tax is due. This is the only return required from small businesses that file once a year. For taxpayers who submit monthly or quarterly returns, the annual return balances the tax due for the year with the monthly or

quarterly payments made during the year. **Do not use the annual return instead of your monthly or quarterly returns.** The annual return and payment are due February 28.

Notice of Change or Discontinuance (Form 163). Use this form to notify Treasury of any change in your account. You must report:

- Change in mailing address
- Change in legal business address
- Change in account number
- Discontinuance of business
- Sale of all or part of a business
- Sale of a business but operating another business
- Change of ownership, i.e., adding a partner or incorporating
- Deletion of a tax type
- Change in seasonally active months.

Discount Voucher for Sales and Use Tax (Form 161).

The discount voucher is only used by filers who pay **part of their tax** early to obtain a discount. If you pay all your tax early, use the return; you will still get your full discount. If you use a voucher to make an early payment, you must still file a return, even if your balance due is zero.

Monthly filers who owe less than \$1,200 in sales or use tax, quarterly filers and taxpayers who file just once a year **do not use this voucher.**

When the tax rate increased from 4% to 6%, the law required 100% of the 2% increase to go to the school aid fund. The additional 2% is not discounted. Therefore, discounts are calculated using $\frac{2}{3}$ (.6667) of the sales and/or use tax collected at the 6% tax rate.

If You Don't Have Returns

Not having returns does not relieve you of your obligation to pay timely. Send Treasury a letter with your payment. Include in the letter your name, address, phone number, account number, return period and the amount and type of tax involved. Forms will be sent to you as quickly as possible. You may also contact the Registration Unit at 517-636-4660. If you are including payment, mail to: Michigan Department of Treasury, Department 77003, Detroit, MI 48277-0003. If you are **not** including payment, mail to: Michigan Department of Treasury, Lansing MI 48922.

Late or Insufficient Payment

Returns filed late or without payment of tax due are subject to both penalty and interest. Instructions for line 18 on the worksheet explain how to figure penalty and interest on monthly or quarterly returns. The annual return instructions for line 26 explain how to figure penalty and interest on annual returns. Additional

penalties may be charged for failing to meet statutory requirements.

If your return is not filed, Treasury will estimate your tax and bill you. Also, late filing of a return may result in an immediate assessment and possible legal action to collect unpaid taxes.

Legal action may include filing liens on real and personal property, levying on bank accounts or receivables, seizure and sale of assets and cancellation of your sales tax license. Business owners and corporate officers may be held personally responsible for unpaid taxes.

Monthly and quarterly taxpayers who fail to file the annual return are subject to a penalty of \$10 per day from the due date until the return is filed. Maximum penalty is \$400.

License or Registration

The sales tax licenses as well as use tax and income tax withholding registrations are renewed annually unless discontinued by the taxpayer or the department.

You **may not** use the sales tax license to purchase goods and supplies for your own use unless you are paying the use tax on your return. See page 5 for more information about use tax.

Sales tax licensees who buy goods for resale must furnish their suppliers with a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) containing their sales tax license number or provide the same information to the seller in another format.

Taxpayer's Account Number

If you had a federal employer identification number (FEIN) when you registered, your Michigan taxpayer account number is your FEIN. If you did not have an FEIN when you registered, you have been assigned a Treasury (TR) number. In some instances, a Michigan Establishment (ME) number has been assigned.

You may have been assigned both an ME number and an FEIN, or multiple ME numbers. Keep your tax accounts accurate by filing separate returns for each account number.

Amended Returns

To file an amended return, send a copy of the original *Annual Return for Sales, Use and Withholding Taxes* (Form 165) with the corrected tax figures and write "**amended return**" on the form. Be sure to write your account number on all correspondence. Explain the reason for the amendment on page 2 of the annual return form.

If you find an error in the Michigan withholding on a W-2 after it has been issued, do not issue a corrected

W-2 for less withholding than was on the original W-2. This type of correction must be handled between the employer and the employee or by the employee on the *Michigan Income Tax Return* (Form MI-1040). Do **not** request a refund for this type of error using an amended *Annual Return for Sales, Use and Withholding Taxes* (Form 165).

Credits

When filing a *Combined Return for Michigan Taxes* (Form 160) for a period in which you have a credit, enter zero (0) on the Total Payment line of the return. Carry the credit forward on your worksheets for each period until you have an amount due. Do not enter a credit on your *Combined Return*—scanning equipment reads all entries as debits (money owed). See instructions for worksheet, line 21.

Gasoline Retailers and Wholesalers

Complete your *Combined Return for Michigan Taxes* (Form 160) or voucher first; then carry forward your payment figure to your *Gasoline Retailer Supplemental Report* (Form 2189) or to your *Gasoline Supplier and Wholesale Distributor Prepaid Sales Tax Report* (Form 429) and complete as instructed.

Attach your supplemental report to your return. Be sure your business name and account number are on all supplemental reports. This will ensure that you are credited properly for prepaid sales tax on gasoline.

The credit will reduce the amount of tax you will pay with your monthly or quarterly tax returns. If you have a start-up loan from December 1983, you may apply any credit above your tax due or you may complete a *Refund Request for Prepaid Sales Tax on Gasoline* (Form 3891).

Seasonal Taxpayers

You must file a return for each of the seasonally active months shown on your returns, **even if no tax is due**. Also, if you make sales or pay wages during the months when you are normally closed, you must file returns for those months.

Returns Due After Selling or Quitting Business

All taxpayers must submit a final monthly or quarterly return within 15 days after the date of selling or quitting business. **Your final annual return is due by February 28.** An employer must provide his or her employees with wage and tax statements (W-2 forms) and report W-2 information to the state by February 28. Contact the Tax Clearance Unit at 517-636-5260 to be sure all debts have been satisfied.

Instructions and Worksheets

This book includes the instructions and worksheets you need to calculate your tax due and prepare returns for sales, use and withholding taxes. Most taxpayers collect and pay tax at only the 6% rate and don't need a worksheet with a 4% column. Taxpayers who still collect at the 4% rate will receive a different set of worksheets in January. If you don't receive the worksheets and need them, contact the Customer Contact Division at 517-636-4730.

Worksheets have been simplified by moving the discount calculation off the worksheet and into the instructions. See the charts on pages 9 and 14.

Keep the completed worksheets for your records and for possible audit. **Do not** file your worksheet in place of filing a monthly, quarterly or annual return. Filing the wrong form delays crediting your account.

Unclaimed Property

Every individual, partnership or corporation who has property belonging to someone whose last known address is in Michigan must report the property to the Michigan Department of Treasury by November 1 each year (see page 3).

To check if funds are being held for you or your family, visit the Treasury Web site: www.michigan.gov/treasury

MONTHLY AND QUARTERLY WORKSHEETS

Line-by-Line Instructions

Taxpayers filing withholding only, begin on line 15. Taxpayers who file once annually, go to page 12.

Line 1. Gross Sales

Column A, Use Tax on Sales and Rentals - This line is for out-of-state retailers who do not have retail stores in Michigan. Enter total sales of

tangible personal property including cash, charge and installment transactions.

Column B, Sales Tax - Enter total of all sales of tangible personal property including cash, charge and installment transactions.

Line 2. Rentals

Column A - Lessors of tangible personal property who pay use tax on rental receipts must enter rental income. Also enter total hotel and motel room rentals including assessments imposed under the Convention and Tourism Marketing

Act, the State Convention Facility Development Act, the Regional Tourism Marketing Act, or the Community Convention or Tourism Marketing Act. See Line 5i for instructions on deducting the assessments from rentals.

Column B - Does not apply.

Line 3. Communication Services

Column A - Enter gross income from telephone, telegraph and similar telecommunications services.

Column B - Does not apply.

Allowable Deductions

Use lines 5a - 5j to deduct nontaxable sales you made from gross sales. Deductions taken for tax exempt sales must be substantiated in your records. For certain exemptions, you must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, from the purchaser.

Line 5a. Resale

Enter sales of tangible personal property to other licensed retailers which will be resold by that retailer. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, to support this deduction.

**Line 5b. Industrial Processing/
Agricultural Producing**

Enter sales of tangible personal property to persons entitled to exemption as industrial processors or agricultural producers. The property sold must be for direct use in producing a product for eventual sale. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, to support this deduction.

Line 5c. Interstate Commerce

Enter sales made in interstate commerce. To claim such a deduction, the property must be sold in Michigan then delivered by you to the purchaser out of state. Property transported out of state by the

purchaser does not qualify under interstate commerce. You must keep documentation of shipment out of state to support this deduction.

Line 5d. Exempt Services

Enter charges for nontaxable services billed separately such as repair or maintenance, if these charges were included in gross receipts on line 1. Any costs incurred before the property is transferred to the buyer (including shipping, handling and delivery charges) are not considered services and are taxable.

**Line 5e. Tax Paid to the
Secretary of State**

Column A - Does not apply.

Column B - Enter sales by licensed vehicle dealers (not including tax) of vehicles and mobile homes on which you paid sales tax to the Secretary of State.

**Line 5f. Food for Human/Home
Consumption**

Enter total of retail sales of grocery-type food, excluding tobacco and alcoholic beverages. Prepared food intended for immediate consumption is taxable.

Line 5g. Bad Debts

You may deduct the amount of bad debts if the bad debt was documented as a taxable transaction in your records.

**Line 5h. Michigan Motor Fuel or
Diesel Fuel Tax**

Column A - Does not apply.

Column B - Retailers may deduct the Michigan motor fuel taxes that were included in gross receipts on line 1 and paid to the state or the distributor.

Line 5i. Other Deductions

Include deductions not covered in items 5a - 5h on this line.

Examples of deductions are:

- Assessments imposed under the Convention and Tourism Marketing Act, the State Convention Facility Development Act, the Regional Tourism Marketing Act, or the Community Convention or Tourism Marketing

Act. Hotels and motels may deduct the assessments included in gross sales and rentals provided use tax on the assessments was not charged to the customers.

- Credits allowed to customers for voluntary return of merchandise previously sold and originally subject to sales tax. Credit, including tax charged, must be granted to the customer. If returned for full credit within 4 years, a full credit of tax should be granted. If returned for partial credit within 180 days or within seller's stated refund policy, whichever is sooner, a partial refund of tax must be granted. Repossessions are not allowable credits.
- Direct sales to the United States Government, State of Michigan or its political subdivisions. Direct sales not for resale to certain nonprofit agencies, churches, schools, hospitals and homes for the care of children and the aged, provided such activities are nonprofit and payment is directly from the funds of the exempt organization. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, to support this deduction.
- Sales to contractors of materials which will become part of a finished structure for a qualified exempt nonprofit hospital, qualified exempt nonprofit housing entity or church sanctuary. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, to support this deduction. In addition, the purchaser will supply you with a *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520). See *Revenue Administration Bulletin 1999-2*.
- Sales to companies who claim

direct payment of use tax to the State of Michigan. Such companies must have a sales tax license or use tax registration, and have a letter from Treasury specifically granting direct payment authority. You must retain a copy of your customer's direct pay authority letter to support future exemption claims. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), or the same information in another format, to support this deduction.

- Purchases for resale or lease on which sales or use tax was paid to the supplier.
- Qualified nonprofit organizations may take a deduction of their sales

if total sales are less than \$5,000. If total sales are \$5,000 or more, the entire amount of sales is subject to tax. For qualifications see *Revenue Administrative Bulletin 1995-3*.

Line 5j. Tax in Gross Sales

Column A - Does not apply.

Column B - Complete this line only if you have tax included in your gross sales. Subtract the sum of lines 5a through 5i from the gross sales in each column. Divide the result in the 6% column by 17.6667 and enter on line 5j.

Line 5k. Total Deductions

Enter total of lines 5a through 5j.

Line 6.

Subtract line 5k from line 4 to determine the sales subject to tax.

Line 8.

Multiply the amount on line 6 by the appropriate tax rate for that column and enter on line 8.

Line 9.

If you collected more tax than the amount on line 8, enter the difference on line 9.

NOTE. Annual taxpayers: Go to line 10 under instructions for filing annual return on page 13.

Line 10. Total Tax Due

Add lines 8 and 9 and enter total. If line 10 is zero or you are not paying by the 20th, skip line 11 (discounts). Enter the amount from column B on the sales tax line on your return. Enter the amount from column A on the use tax (sales/rentals) line on your return.

Line 11: Figuring Your Discount

You can receive a discount by filing your sales or use (on sales & rentals) taxes early or timely. Any portion of taxes paid by the 12th of the month are discounted 3/4 of 1%. Taxes paid between the 12th and the 20th (including the 20th), are discounted 1/2 of 1%. **Discounts apply only to 2/3 (.6667) of the sales and/or use tax collected at the 6% tax rate.** Use Chart 1 to see if you need to do any calculation. If you do, use Chart 2 to figure your discount. Complete the chart once for use tax and once for sales tax.

Chart 1

Monthly Filers

If your tax is less than \$9, complete Chart 2

Paying by the 12th If your tax is \$9 - \$1,200 enter \$6 on worksheet line 11

If your tax is more than \$1,200 ... complete Chart 2

Paying by the 20th If your tax is \$9 - \$1,800 enter \$6 on worksheet line 11

If your tax is more than \$1,800 ... complete Chart 2

Quarterly Filers

If your tax is less than \$27, complete Chart 2

Paying by the 12th If your tax is \$27 - \$3,600 enter \$18 on worksheet line 11

If your tax is more than \$3,600 ... complete Chart 2

Paying by the 20th If your tax is \$27 - \$5,400 enter \$18 on worksheet line 11

If your tax is more than \$5,400 ... complete Chart 2

Chart 2

Paying by the 12th? (maximum \$20,000)

Amount you are paying early \$ _____
x .6667

STOP. See below.*
x .0075

Discount Amount = \$ _____
Enter on worksheet line 11

Paying by the 20th? (maximum \$15,000)

Amount you are paying timely \$ _____
x .6667

STOP. See below.*
x .005

Discount Amount = \$ _____
Enter on worksheet line 11

- * If you pay your tax monthly and this amount is \$6 or less, enter this amount on your worksheet line 11.
If you pay your tax quarterly and this amount is \$18 or less, enter this amount on your worksheet line 11.
All others, finish the chart.

Line 11.

Use the charts on this page to figure your discount (discounts are not allowed on late payments.) Enter the amount from your worksheet on the discount line of your voucher or on the appropriate line for sales or use tax discount on your return. Enter separate amounts for use tax and sales tax.

The maximum discount for payments made between the 12th and the 20th is \$15,000 per tax. If you paid part of your tax on or before the 12th, the total combined discount allowed is \$20,000 per tax. If you were open for business for only part of a month or quarter and you take the minimum discount, multiply the discount by the number of days you were open for business, then divide the result by the number of days in the period (30 or 90).

Use Tax - Purchases Only

(see page 5)

Line 14.

Enter purchases which were taxable at the 6% rate (14a). Multiply by .06 and enter the tax due on the line at the far right (14b) and on the use tax (purchases) line on your return.

Line 15.

Enter gross Michigan payroll for the month or quarter.

Line 16.

Enter this amount on the withholding line on your return.

Summary**Line 17.**

Add lines 13, 14b and 16 and enter the total.

Line 18.

Penalty and interest are charged for late payment of tax. The penalty is 5% of the tax due if the late payment is received within the first two months of the due date. For each subsequent month, or part thereof, the penalty increases by an additional 5% of the tax due. The maximum penalty is 25%.

Interest is charged daily at a rate of 1% above the prime rate. The interest rate is adjusted on January 1 and July 1.

Example: If the payment or return was due February 20, but is not received until June 7, calculate the penalty as follows:

2/21 to 4/20 (2 months) = 5%

4/21 to 5/20 (1 month) = 5%

5/21 to 6/7 (partial month) = 5%

Total penalty = 15%

In addition, add interest at 1% above the prime rate as computed on the total tax due shown on line 17. A **penalty and interest calculator** is available on the Treasury Web site.

Line 19. Single Business Tax

Estimate. For information on filing a combined estimate, see page 39.

Line 20.

Add lines 17, 18 and 19 and enter total.

DO NOT ENTER CREDIT FIGURES ON THE RETURN.

Using credit figures on these forms may result in a tax assessment. Carry credits forward on your worksheet instead.

Line 21.

Enter any credits for your account on this line.

Line 22.

Subtract line 21 from line 20. This is the amount of tax due. Enter this amount on your combined return and make your check payable for this amount.

IMPORTANT: Reduce each of the taxes reported on the combined return to reflect the amount of the credit. If the amount on worksheet line 22 is less than zero, enter zero on your return. Do not put amounts on any other line. Carry the rest of the credit forward to the worksheet for the next filing period.

Filing Instruction for Your Returns and Vouchers

To prepare your return accurately, complete your worksheet before attempting to complete your return. Each item on the return corresponds to a line number on the worksheet.

Enter your amounts carefully and completely in the boxes provided.

Do not write any messages, credit amounts or symbols (+, -, ()) on the returns or vouchers; returns are processed by automated equipment. Instead, use the *Notice of Change or Discontinuance (Form 163)* or write to Treasury.

Use the *Combined Return for Michigan Taxes* (form 160) if you

are paying all the taxes due at one time either on the 12th or the 20th. If you are paying only part of your tax, use the *Discount Voucher for Sales and Use Tax* (form 161). The voucher is a payment form only and does not replace your return. A return is still required, even if no tax is due.

Complete the form carefully and detach it. Make sure you are sending the form for the correct filing period. Make your check payable to the "State of Michigan" and write "SUW" on your check. Do not fold your check or this form. Using a #10

business envelope, mail the form and check to the address printed on the bottom of your return or voucher.

The Discount Voucher

On the first line (tax amount you are paying early), enter the amount of each tax (sales or use) you are paying early. Remember, if you are paying all your tax (even by the 12th), use the monthly/quarterly return.

On the second line (discount amount from chart), enter the amount of discount for each tax type that you computed using the charts on page 9.

On the third line (tax minus

discount), subtract the discount from the amount due and enter here.

The Combined Return

Sales tax. Enter the amount from worksheet line 10B.

Sales tax discount. Enter the amount from worksheet line 11B. Be sure to include any discount you may have taken if you filed a voucher by the 12th.

Use tax (sales/rentals). Enter the amount from worksheet line 10A.

Use tax discount. Enter the amount from worksheet line 11A. Be sure to include any discount you may have taken if you filed a voucher by the 12th.

Use tax (purchases). Enter the amount from worksheet line 14b.

Michigan withholding. Enter the amount from worksheet line 16.

SBT estimates. Enter the amount from worksheet line 19 that you are paying with this return.

Voucher payment. Enter the amount of tax paid early from the total payment line of the discount voucher. This is **not** a credit or subtotal line. Only enter an amount here if you filed a voucher by the 12th.

Penalty & interest. Enter the amount from worksheet line 18.

Total payment. Enter the amount of your check.

Michigan Dept. of Treasury
161, (Rev. 8/04)

**Discount VOUCHER
for Sales and Use Taxes**
*Do not make changes on this form.
Use Form 163 for all changes.*

Account Number Office Use
12

Return Period Due Date

Company Name

Telephone Number

Mail To: Michigan Dept. of Treasury
Dept. 77003
Detroit, MI 48277-0003

Please print your numbers like this. Use blue or black ink. Complete your worksheets before completing this form. 1 2 3 4 5 6 7 8 9 0

USE TAX

Use tax amount you are paying early

Discount amount from chart **04**

Use tax minus discount **03**

SALES TAX

Sales tax amount you are paying early

Discount amount from chart **02**

Sales tax minus discount **01**

Use this voucher only for partial payments made on or before the 12th of the month. If making a full payment, use the regular return.

Make checks payable to: "State of Michigan". **Total Payment**

Michigan Dept. of Treasury
160, (Rev. 8/04)

**Combined RETURN
for Michigan Taxes**
*Do not make changes on this form.
Use Form 163 for all changes.*

Account Number Office Use
22

Return Period Due Date

Company Name

Telephone Number

Mail To: Michigan Dept. of Treasury
Dept. 77003
Detroit, MI 48277-0003

Please print your numbers like this. Use blue or black ink. 1 2 3 4 5 6 7 8 9 0

Sales Tax **01**

Sales Tax Discount **02**

Use Tax * (Sales/Rentals) **03**

Use Tax Discount **04**

Use Tax (Purchases) **05**

Michigan Withholding **06**

SBT Estimates **07**

Voucher Payment* **98**

Penalty & Interest **99**

RESERVED

RESERVED

RESERVED

* These are not subtotal lines.

Make checks payable to: "State of Michigan". **Total Payment**

Important Due Dates

Discount Voucher 12th
Monthly/Quarterly Return 20th
Annual Return Feb. 28
W-2s Feb. 28

General Instructions for Filing Your Annual Sales, Use and Withholding Taxes Return

Annual Return Filing Requirements

You must file the annual return if you are registered for sales or use tax or income tax withholding in the State of Michigan. Monthly and quarterly filers must file an annual return on a calendar-year basis (not your fiscal year).

Taxpayers that have multiple active account numbers (ME and/or FEIN) in a tax year are **required** to file separate annual returns for each account number assigned. Please take time to identify the registered tax types for each account number and include only those tax figures on the corresponding annual return. If you have secured an outside payroll or accounting agency, please coordinate this filing responsibility with them.

If during the year your accumulated sales, use and withholding taxes become \$750 or more, you must notify Treasury to change your filing status and provide you with the appropriate tax returns.

All annual returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. This may be the owner, partner, corporate officer or officer's agent or association member, officer or agent. No other person may sign for the taxpayer in the taxpayer's signature box.

W-2 Wage and Tax Statements

You must furnish W-2 statements to your employees by January 31.

Employers with Michigan employees must report W-2 information to Michigan on or before February 28 by enclosing W-2 forms with the annual return.

Any employer who goes out of business or permanently stops being an employer must submit wage and tax information for Michigan by February 28 with the annual return.

A form 1099-MISC for services performed in the State of Michigan, regardless of the state of residence of the payee, must be filed with the State of Michigan whether there was withholding or not.

If you have 250 or more Michigan employees, you must report using magnetic tapes or diskettes. If you have fewer than 250 employees, you may report using magnetic media or using the state copy of the federal W-2. See page 34 for specifics about magnetic reporting.

Mail your annual return and all W-2 information to:

WITH PAYMENT:

Michigan Department of Treasury
Department 78172
P.O. Box 78000
Detroit, MI 48278-0172

WITHOUT PAYMENT:

Michigan Department of Treasury
Lansing, MI 48930

Address your tapes or disks to:

Return Processing Division
Magnetic Media Unit - SUW
Michigan Department of Treasury
Lansing, MI 48922

Before mailing your return, please make sure:

1. The label provided is placed on your *Annual Return for Sales, Use and Withholding Taxes* (Form 165).
2. Monthly or Quarterly *Combined Return for Michigan Taxes* (Form 160) is completed using tax due figures only. Gross sales figures are reported on the annual return only.
3. Figures entered on return correspond to the description provided for that tax line.
4. Subtotal amounts have not been entered on the *Combined Return for Michigan Taxes* (Form 160).
5. Account information changes have not been requested on the return. Please file a *Notice of Change or Discontinuance* (Form 163) for these changes.
6. A return is submitted for each filing period required according to your filing status. **This includes return periods that have zero due or no activity.**
7. Payment for the Single Business Tax Estimate is enclosed with the *Combined Return for Michigan Taxes* (Form 160) if reporting your SBT estimate on that form.
8. All discounts have been calculated and reported correctly.
9. Appropriate pre-identified return is used for filing period indicated on that return.
10. Negative/credit figures have not been entered on the return.
11. Tax payment is enclosed with return.

ANNUAL RETURN

Line-by-Line Instructions

Note: If you pay only income tax withholding or file once a year and do not have deductions, use the instructions on page 14.

Sales & Use Tax

Lines 1 through 9. Monthly and quarterly filers, in each column add the entries from all your worksheets for the year and enter the totals on the corresponding line on the annual return.

Taxpayers who file once annually, follow the line-by-line instructions for the monthly and quarterly worksheet, beginning on page 7.

Line 10. Add lines 8 and 9 and enter the totals in each column.

Line 11. Taxpayers filing monthly or quarterly, enter the total discounts allowed for the year in each column. Sum the amounts from the monthly or quarterly worksheet line 11 in each column.

Taxpayers filing once annually receive a discount if the return is filed timely. By law, the discount applies only to 2/3 (.6667) of the sales and/or use tax collected at the 6% tax rate. Use Chart 3 on page 14 to figure your discount.

If you opened for business late in the year or ended your business early in the year, the \$6 per month discount is allowed only for the months you were in business.

No discount is allowed if the return is filed after February 28.

Line 12. Net tax due. Subtract line 11 from line 10 and enter the differences in each column.

Line 13. Enter the total amount of each tax paid after discounts during the report year. Be sure to include the amount from your gasoline retail or gasoline supplier and wholesale reports. Do not include any penalties or interest paid. This amount should be the total of all payments for the year from your monthly/quarterly

worksheet line 12 (both rate columns).

Use Tax on Purchases Only

Line 14. Enter purchases which were taxable at the 6 percent rate. Multiply by .06 and enter the tax due on the line at the far right.

Line 15. Enter the use tax on purchases paid during the year. This amount should be the total of all payments for the year from your monthly/quarterly worksheet line 14b.

Income Tax Withholding

Line 16. Enter your gross Michigan payroll and other taxable compensation for the year.

Line 17. Enter the number of W-2 statements, 1099-MISCs plus 1099s and 1099Rs with Michigan withholding that you are submitting for the year.

Line 18. Enter the total Michigan income tax withheld for the year as shown on the W-2 statements.

Line 19. Enter the total Michigan income tax withheld that was paid on your monthly or quarterly returns. This should be the total of line 16 on all your worksheets for the year. (Do not include penalty and interest.)

Summary

Line 20. Total the taxes due. Add lines 12A and B, 14b and 18 and enter the total here.

Line 21. Total taxes paid. Add lines 13A and B, 15 and 19 and enter the total here.

Line 22. If line 21 (tax paid) is greater than line 20 (tax due), enter the difference (overpayment) here.

Line 23. Enter the amount of the overpayment that you want applied to your next monthly or quarterly return. Treasury will notify you when your credit is available.

Line 24. Enter the amount of overpayment from line 22 you want refunded to you. Refunds will not be made in amounts of less than \$1.

Line 25. If line 21 (tax paid) is less than line 20 (tax due), enter the additional tax due. Pay any amount \$1 or over with this return.

Line 26. If your return is late, compute the penalty and interest due. If no tax is due on line 25, the penalty is \$10 per day to a maximum of \$400.

If you have a tax due on line 25, the penalty is as follows:

- 5% of the tax due (line 25) if the late payment is received within 2 months of the due date.
- 5% of the tax due for each subsequent month, or part thereof, the tax is not paid.
- Maximum penalty is 25% of tax due.
- Interest is due at the rate of 1% above the prime interest rate from the day the tax is due until it is paid. The prime rate will be adjusted January 1 and July 1.

Line 27. Amount due with this return. Add lines 25 and 26. Make check payable to the "State of Michigan." Write your account number and "SUW" on your check. Do not pay if the amount due is less than \$1.

ANNUAL RETURN

Simplified Instructions for Filers With No Deductions

If you file just once a year (no quarterly or monthly payments) and have no allowable deductions, use these instructions to complete your return faster.

If you are not registered for Sales or Use Tax skip to step 9.

- Step 1:** Complete lines 1 - 4.
- Step 2:** Enter the amount from line 4 on line 6.
- Step 3:** Multiply the amount on line 4 by the tax rate (usually 6%), and enter the result on line 8.
- Step 4:** Enter on line 9 any amount you collected in excess of line 8. For example, if you entered \$40 on line 8 but actually collected \$50, enter \$10 on line 9.
- Step 5:** Add lines 8 and 9 and enter on line 10.
- Step 6:** Line 11 is your discount amount. You are eligible for a discount if you pay the tax due by February 28. Use Chart 3 below to figure your discount and enter it on line 11.
- If you were only open part of the year, multiply the number of months you were open by \$6. Compare that against the discount amount you figured in Chart 3. Enter the smaller of these two numbers on your worksheet line 11.
- Step 7:** Unless you paid tax during the year, line 13 should be zero.
- Step 8:** If you bought any goods during the year from an out-of-state vendor and did not pay sales tax on them or if you took items from inventory for personal or business use, complete lines 14 and 15. See page 5 for more information about the use tax.

- Step 9:** If you have employees, complete lines 16-19. If you have no employees, enter zero on line 19.

Step 10: Summary

Complete lines 20 and 21. Enter the difference on line 25. If you are paying late, enter any penalty or interest due on line 26 and total your amount due on line 27.

- Step 11:** Transfer the information from your worksheet to your return. Keep your worksheet for your records.

Make your check payable to the “State of Michigan.” Write your account number and “SUW” on your check. If you are filing your return with any other remittance form, send a separate check for each payment.

WITH PAYMENT:

Michigan Department of Treasury
Department 78172
P.O. Box 78000
Detroit, MI 48278-0172

WITHOUT PAYMENT:

Michigan Department of Treasury
Lansing, MI 48930

Chart 3

<i>If your tax due is less than \$108...</i>		<i>If your tax due is \$108 or more...</i>
Amount of tax due	\$ _____	Enter \$72 on worksheet line 11.
	x .6667	
Discount Amount =	\$ _____	
Enter on worksheet line 11		

Forms contained in this book (pages 15-38) are **posted separately. Select and print the form you need from the list below.**

<u>Forms</u>	<u>Page No.</u>
151, Power of Attorney	15-16
165, Annual Return for Sales, Use and Withholding Taxes...	17-18
3861, Annual Return Worksheet	19-20
3862, Monthly or Quarterly Sales and Use Tax Worksheet ...	21-32
447, Transmittal for Magnetic Media Reporting of W-2, W-2Gs and 1099s to the State of Michigan	33-36
3372, Michigan Sales & Use Tax Certificate of Exemption ..	37-38

Single Business Tax Estimate

Single Business Tax (SBT) is a tax on business activity conducted in Michigan. SBT is due only if you expect your adjusted gross receipts to be more than \$350,000 for the tax year. As a convenience to taxpayers, you may pay your SBT quarterly estimates with your sales, use and withholding (SUW) taxes return. If you choose this option, you need to file only one form and write one check for all the taxes you pay. If you regularly use your SUW return to make SBT payments, Treasury will not send you personalized SBT estimate forms.

Who must file?

If you expect your annual SBT liability to exceed \$600, you must make estimated payments. You may make your payments with either of the following returns:

Single Business Tax Quarterly Return (C-8002), or Combined Return for Michigan Taxes (160).

How much should I pay?

You may estimate your payment using one of the following methods:

- 1% of gross receipts for the period, or
- 25% (quarterly) or 8.33% (monthly) of your preceding year's SBT liability (only if preceding year's tax liability is less than \$20,000), or
- 25% (quarterly) or 8.33% (monthly) of 85 percent of your estimated SBT for the year, or
- SBT computed on the actual tax base of the period.

Enter the estimated SBT payment amount on line 19 of the monthly worksheet in this booklet.

No interest will be charged if payments are made on time and:

- The sum of the estimated payments equals at least 85% of your annual liability, and the amount of each payment reasonably approximates the tax liability incurred during the period; or
- The sum of the estimated payments equals at least 1% of your gross receipts for the tax year, and the amount of each payment reasonably approximates the tax liability incurred during that period; or
- The sum of the four (or 12 if filing monthly) estimated payments equals your previous year's tax liability provided your previous year's liability was \$20,000 or less and the payments were made equally over the year.

How do I report these payments?

Regardless of which form you use to file estimated SBT payments, report **all** SBT estimate payments on your annual SBT return. An annual return is required only from taxpayers whose apportioned gross receipts exceed \$350,000. If your gross receipts are below this filing requirement, but you made estimated payments during the tax year, file a return to claim a refund of your payments.

For more information, see the Single Business Tax Instruction book, or call 517-636-4700 (SBT only).

Revenue Administrative Bulletins

A Revenue Administrative Bulletin (RAB) is a directive issued by the Bureau of Tax Policy. Its purpose is to promote uniform application of tax laws throughout the State by the Bureau of Tax Policy personnel and provide information and guidance to taxpayers. A RAB states the official position of the Department, has the status of precedent in the disposition of cases unless and until revoked or modified, and may be relied on by taxpayers in

situations where the facts, circumstances and issues presented are substantially similar to those set forth in the RAB. A taxpayer must consider the effects of subsequent legislation, regulations, court decisions and RABs when relying on a RAB. See RAB 1989-34 for further information.

Revenue Administrative Bulletins

(related to Sales, Use and Withholding Taxes)

www.michigan.gov/treasury

or call

1-800-827-4000

Sales Tax, Use Tax, Income Tax Withholding and Single Business Tax Estimates

Business Self Service. Check your Sales, Use and Withholding Tax transactions on-line. You may also ask questions about your account. Visit the Treasury Web site, click on the business self service button, and follow the instructions.

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Michigan Department of Treasury
395 (Formerly C-3068; Rev. 10/97)

This form is issued under authority of
P. A. 167 of 1933, as amended.

MICHIGAN 6% SALES TAX COLLECTION SCHEDULE

AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX
.01 - .10	.00	8.59 - 8.74	.52	17.25 - 17.41	1.04
.11 - .24	.01	8.75 - 8.91	.53	17.42 - 17.58	1.05
.25 - .41	.02	8.92 - 9.08	.54	17.59 - 17.74	1.06
.42 - .58	.03	9.09 - 9.24	.55	17.75 - 17.91	1.07
.59 - .74	.04	9.25 - 9.41	.56	17.92 - 18.08	1.08
.75 - .91	.05	9.42 - 9.58	.57	18.09 - 18.24	1.09
.92 - 1.08	.06	9.59 - 9.74	.58	18.25 - 18.41	1.10
1.09 - 1.24	.07	9.75 - 9.91	.59	18.42 - 18.58	1.11
1.25 - 1.41	.08	9.92 - 10.08	.60	18.59 - 18.74	1.12
1.42 - 1.58	.09	10.09 - 10.24	.61	18.75 - 18.91	1.13
1.59 - 1.74	.10	10.25 - 10.41	.62	18.92 - 19.08	1.14
1.75 - 1.91	.11	10.42 - 10.58	.63	19.09 - 19.24	1.15
1.92 - 2.08	.12	10.59 - 10.74	.64	19.25 - 19.41	1.16
2.09 - 2.24	.13	10.75 - 10.91	.65	19.42 - 19.58	1.17
2.25 - 2.41	.14	10.92 - 11.08	.66	19.59 - 19.74	1.18
2.42 - 2.58	.15	11.09 - 11.24	.67	19.75 - 19.91	1.19
2.59 - 2.74	.16	11.25 - 11.41	.68	19.92 - 20.08	1.20
2.75 - 2.91	.17	11.42 - 11.58	.69	20.09 - 20.24	1.21
2.92 - 3.08	.18	11.59 - 11.74	.70	20.25 - 20.41	1.22
3.09 - 3.24	.19	11.75 - 11.91	.71	20.42 - 20.58	1.23
3.25 - 3.41	.20	11.92 - 12.08	.72	20.59 - 20.74	1.24
3.42 - 3.58	.21	12.09 - 12.24	.73	20.75 - 20.91	1.25
3.59 - 3.74	.22	12.25 - 12.41	.74	20.92 - 21.08	1.26
3.75 - 3.91	.23	12.42 - 12.58	.75	21.09 - 21.24	1.27
3.92 - 4.08	.24	12.59 - 12.74	.76	21.25 - 21.41	1.28
4.09 - 4.24	.25	12.75 - 12.91	.77	21.42 - 21.58	1.29
4.25 - 4.41	.26	12.92 - 13.08	.78	21.59 - 21.74	1.30
4.42 - 4.58	.27	13.09 - 13.24	.79	21.75 - 21.91	1.31
4.59 - 4.74	.28	13.25 - 13.41	.80	21.92 - 22.08	1.32
4.75 - 4.91	.29	13.42 - 13.58	.81	22.09 - 22.24	1.33
4.92 - 5.08	.30	13.59 - 13.74	.82	22.25 - 22.41	1.34
5.09 - 5.24	.31	13.75 - 13.91	.83	22.42 - 22.58	1.35
5.25 - 5.41	.32	13.92 - 14.08	.84	22.59 - 22.74	1.36
5.42 - 5.58	.33	14.09 - 14.24	.85	22.75 - 22.91	1.37
5.59 - 5.74	.34	14.25 - 14.41	.86	22.92 - 23.08	1.38
5.75 - 5.91	.35	14.42 - 14.58	.87	23.09 - 23.24	1.39
5.92 - 6.08	.36	14.59 - 14.74	.88	23.25 - 23.41	1.40
6.09 - 6.24	.37	14.75 - 14.91	.89	23.42 - 23.58	1.41
6.25 - 6.41	.38	14.92 - 15.08	.90	23.59 - 23.74	1.42
6.42 - 6.58	.39	15.09 - 15.24	.91	23.75 - 23.91	1.43
6.59 - 6.74	.40	15.25 - 15.41	.92	23.92 - 24.08	1.44
6.75 - 6.91	.41	15.42 - 15.58	.93	24.09 - 24.24	1.45
6.92 - 7.08	.42	15.59 - 15.74	.94	24.25 - 24.41	1.46
7.09 - 7.24	.43	15.75 - 15.91	.95	24.42 - 24.58	1.47
7.25 - 7.41	.44	15.92 - 16.08	.96	24.59 - 24.74	1.48
7.42 - 7.58	.45	16.09 - 16.24	.97	24.75 - 24.91	1.49
7.59 - 7.74	.46	16.25 - 16.41	.98	24.92 - 25.08	1.50
7.75 - 7.91	.47	16.42 - 16.58	.99	25.09 - 25.24	1.51
7.92 - 8.08	.48	16.59 - 16.74	1.00	25.25 - 25.41	1.52
8.09 - 8.24	.49	16.75 - 16.91	1.01	25.42 - 25.58	1.53
8.25 - 8.41	.50	16.92 - 17.08	1.02	25.59 - 25.74	1.54
8.42 - 8.58	.51	17.09 - 17.24	1.03	25.75 - 25.91	1.55

* On each further addition of 16.67¢ to the selling price, one additional cent may be collected.